



2021 Proposed Budget Presentation Warminster Township

December 22, 2020

KENNETH M. HAYES - CHAIR

KATHERINE L. FRESCATORE - VICE CHAIR

MARY K. OWENS - TREASURER

JUDITH A. HOOVER - SECRETARY

MARK E. MCKEE - MEMBER

WILLIAM J. MCCAULEY, III - INTERIM TOWNSHIP MANAGER

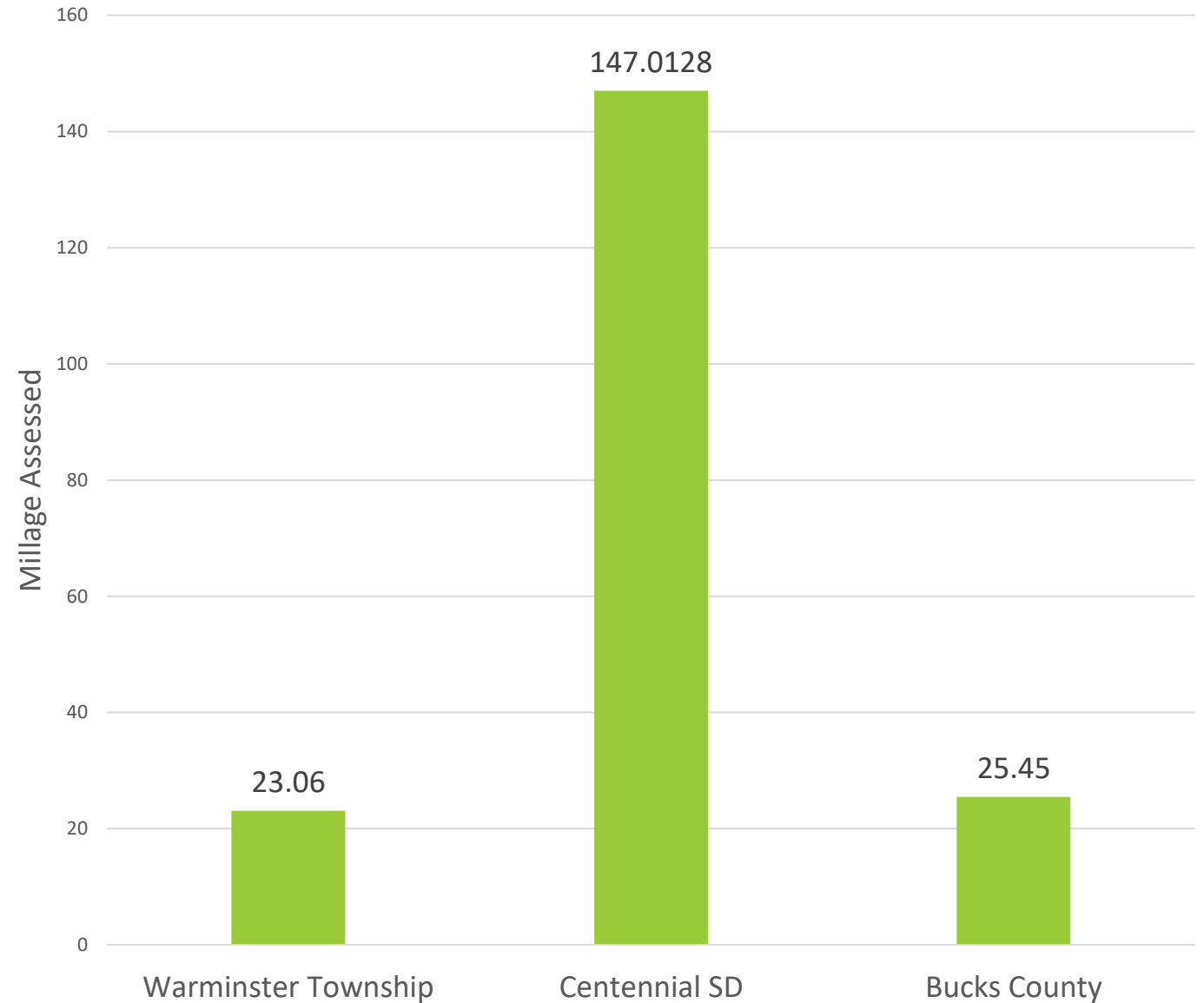
2021 Budget Schedule

- 2021 Budget requests submitted by July 31, 2020
- 2021 Budget Distributed to Board of Supervisors and public on December 1, 2020
- Advertisement of Availability of Proposed Budget for Public Inspection: December 2, 2020
- 2021 Budget Public Hearings: December 22, 2020
- Adoption of Proposed 2021 Budget: December 22, 2020

Budget Highlights

- No fund balance being proposed as revenue in the balanced General Fund operating budget = BALANCED BUDGET.
- No real estate tax increases.
- Use of \$6M from Warminster Municipal Authority to address dilapidated infrastructure. \$11.7M in road and park improvements.
- Investment in infrastructure: 2021 Milling & Paving Program, development of Warminster Community Park, Purchase and remediation of Shenandoah Woods.
- Township finally pays its bills. \$2.65M appropriated for Police Pension Fund. **The Township is finally fully funding the Police Pension Plan for 2021!**
- Township to borrow \$12M for capital improvements and transfer \$1.5M to debt fund to mitigate real estate tax impact.

Warminster Township Millage Distribution (2021)



Real Estate Tax Millage History (2010-2021)

Year	Township Millage	Amount Increase	% Increase
2010	12.07	0	0
2011	17.07	5.00	41.43%
2012	17.07	0.00	0.00%
2013	17.07	0.00	0.00%
2014	17.07	0.00	0.00%
2015	17.07	0.00	0.00%
2016	17.07	0.00	0.00%
2017	17.07	0.00	0.00%
2018	17.07	0.00	0.00%
2019	17.07	0.00	0.00%
2020	23.06	5.99	35.09%
2021	23.06	0.00	0.00%

2017-2021
 Warminster
 Township Real
 Estate Tax and
 Refuse Fee for the
 Average
 Homeowner.
 The Average
 Homeowner pays
 \$1051 a year for
 all Township
 services.

<u>Year</u>	<u>RE Tax</u>	<u>Sanitation Fee</u>	<u>Total</u>	<u>Increase/Decrease from Previous Year</u>	<u>% Change from Previous Year</u>
2017	\$452	\$353	\$805	\$0	0.00%
2018	\$452	\$353	\$805	\$0	0.00%
2019	\$452	\$440	\$892	\$87	10.80%
2020	\$611	\$440	\$1,051	\$159	17.79%
2021	\$611	\$440	\$1,051	\$0	0.00%

*Based upon an average assessment of \$26,500

2021 Average Tax Dollar



Centennial School District
\$0.75

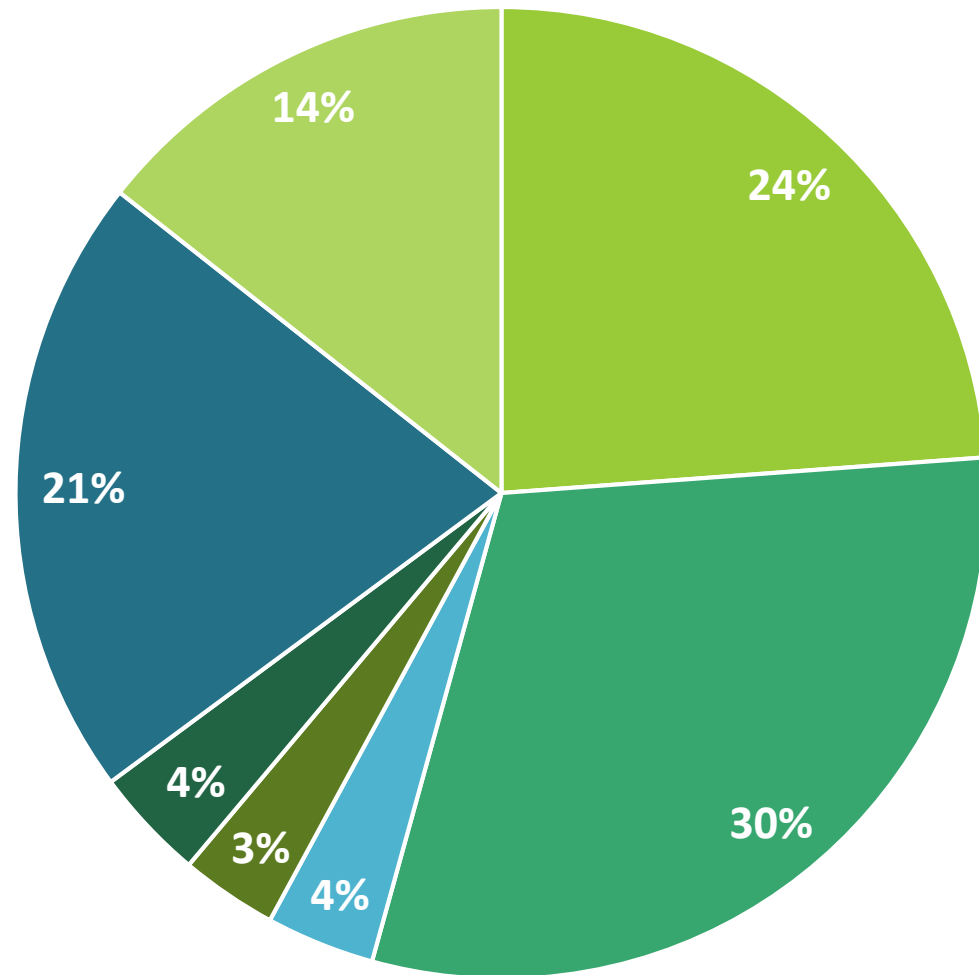
Bucks County \$0.13

Warminster Township \$0.12

General Fund Revenue Sources

<u>General Fund Revenue Source</u>	<u>2020 Projected</u>	<u>2021 Proposed</u>	<u>% of Total</u>	<u>Surplus/Deficit from Previous Year</u>	<u>% Change from Previous Year</u>
REAL ESTATE TAXES	\$ 4,828,293.00	\$ 4,937,955.00	23.83%	\$ 109,662.00	2.27%
ACT 511 TAXES	\$ 6,223,000.00	\$ 6,313,000.00	30.46%	\$ 90,000.00	1.45%
BUSINESS LICENSES & PERMITS	\$ 753,500.00	\$ 749,000.00	3.61%	\$ (4,500.00)	-0.60%
STATE SHARED REVENUES	\$ 672,899.00	\$ 667,163.00	3.22%	\$ (5,736.00)	-0.85%
PUBLIC SAFETY	\$ 941,100.00	\$ 775,000.00	3.74%	\$ (166,100.00)	-17.65%
PROCEEDS OF ASSET SALE	\$ 1,700,000.00	\$ 4,300,000.00	20.75%	\$ 2,600,000.00	152.94%
OTHER REVENUES	\$ 2,264,639.91	\$ 2,980,811.00	14.38%	\$ 716,171.09	31.62%
TOTAL	\$ 17,383,431.91	\$ 20,722,929.00	N/A	\$ 3,339,497.09	19.21%

2021 Proposed Budget General Fund Revenue Sources



REAL ESTATE TAXES -- 24%

BUSINESS LICENSES & PERMITS -- 4%

PUBLIC SAFETY -- 4%

OTHER REVENUES --14%

ACT 511 TAXES -- 30%

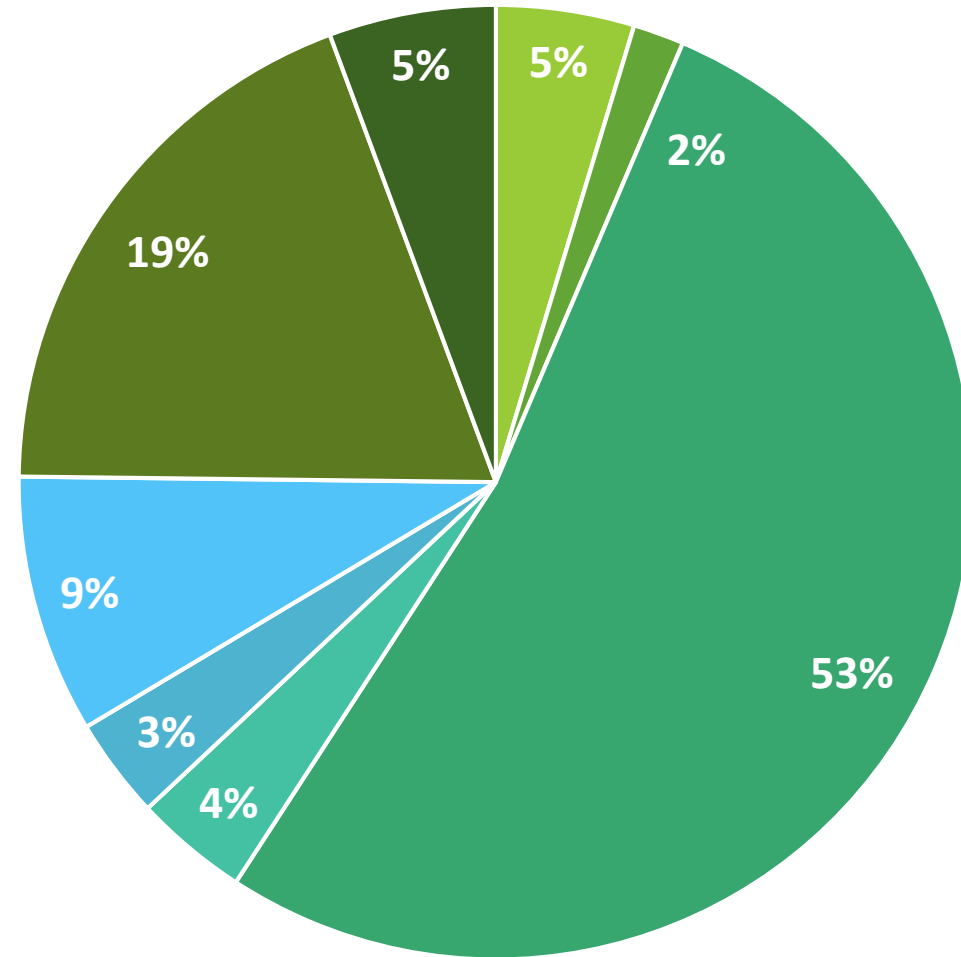
STATE SHARED REVENUES --3%

PROCEEDS OF ASSET SALE --21%

General Fund Expenditure Sources

<u>General Fund Expenditure Source</u>	<u>2020 Projected</u>	<u>2021 Proposed</u>	<u>% of Total</u>	<u>Surplus/Deficit from Previous Year</u>	<u>% Change from Previous Year</u>
ADMINISTRATION	\$ 773,212	\$ 930,458	4.68%	\$ 157,246	20.34%
FINANCE	\$ 361,562	\$ 342,855	1.73%	\$ (18,707)	-5.17%
POLICE	\$ 7,649,489	\$ 10,486,756	52.77%	\$ 2,837,267	37.09%
FIRE SERVICES/EMA	\$ 288,976	\$ 764,949	3.85%	\$ 475,973	164.71%
LICENSES & INSPECTIONS	\$ 707,992	\$ 676,792	3.41%	\$ (31,200)	-4.41%
PUBLIC WORKS	\$ 1,893,017	\$ 1,740,924	8.76%	\$ (152,093)	-8.03%
INTERFUND OPERATING TRANSFERS	\$ 3,976,364	\$ 3,807,307	19.16%	\$ (169,057)	-4.25%
OTHER EXPENSES	\$ 1,268,156	\$ 1,124,213	5.66%	\$ (143,943)	-11.35%
TOTAL	\$ 16,918,768	\$ 19,874,254	N/A	\$ 2,955,486	17.47%

2021 Proposed Budget General Fund Expenditure Sources



- ADMINISTRATION -- 5%
- POLICE -- 53%
- LICENSES & INSPECTIONS -- 3%
- INTERFUND OPERATING TRANSFERS -- 19%
- FINANCE -- 2%
- FIRE SERVICES/EMA -- 4%
- PUBLIC WORKS -- 9%
- OTHER EXPENSES -- 5%

General Fund Expenditure Sources

	2020 Projected	2021 Budgeted	% of Total GF expenditures	Surplus/Deficit from Previous Year	% Change from Previous Year
Salaries	\$7,099,579	\$7,816,007	39.33%	\$716,428	10.09%
FICA	\$220,653	\$252,625	1.27%	\$31,972	14.49%
Benefits	\$5,301,556	\$6,450,344	32.46%	\$1,148,788	21.67%
Total Personnel Related Cost	\$12,621,788	\$14,518,976	73.05%	\$1,897,188	15.03%
Operating Expense	\$2,796,980	\$2,355,278	11.85%	-\$441,702	-15.79%
Debt Service Transfers (incl. TAN)	\$1,500,000	\$3,000,000	15.09%	\$1,500,000	100.00%
Total Expenditures	\$16,918,768	\$19,874,254	100.00%	\$2,955,486	17.47%

2021 Proposed Budget Firefighter Cost

2021 Cost of Fire Program		
	Expenditures	Revenues
Salaries	\$ 325,000	
Benefits	\$ 239,899	
Other Administrative	\$ 10,252	
Capital	\$ 70,000	
SAFER Grant Funded Revenue		\$ 564,899
Total Costs	\$ 645,151	
COST TO TOWNSHIP-2021		\$80,252

Employee Annual Cost

Public Works Superintendent

Warminster Township: Cost of Public Works Superintendent	
Salary	\$49,513
Regular Overtime	\$5,520
Vacation	\$3,415
Sick	\$2,877
Holiday	\$2,902
Personal	\$1,062
Bereavement	\$267
Retro Pay (Contract Settlement)	\$1,162
Family Sick	\$98
Serious Sick	\$8,683
Longevity	\$2,000
Sick Leave Incentive	\$0
Sub Total*	\$77,501
Health Insurance (Current Annual Premium for PPO Family Plan, Dental and Vision and average HRA usage)	\$39,685
Life Insurance, AD&D Premium, LTD	\$897
Township Payroll Taxes- FICA	\$5,929
Education Reimbursement	\$0
Training- Miscellaneous (Required training and certifications, CDL)	\$138
Township Fund Contributions to NUPP Pension Fund (Salary*normal cost as % of payroll - contribution)	\$11,114
Workers' Compensation Premium	\$4,859
Sub Total	\$62,622
Total Cost	\$140,123

*2019 Year End Figures for Sample PW Superintendent

Employee Annual Cost

Public Works Skilled Laborer

Warminster Township: Cost of Public Works Laborer	
Salary	\$37,316
Regular Overtime	\$1,572
Vacation	\$3,133
Sick	\$2,213
Holiday	\$2,021
Personal	\$729
Bereavement	\$0
Retro Pay (Contract Settlement)	\$627
Family Sick	\$2,032
Serious Sick	\$745
Longevity	\$1,040
Sick Leave Incentive	\$0
Sub Total*	\$51,428
Health Insurance (Current Annual Premium for PPO Family Plan, Dental and Vision and average HRA usage)	\$39,685
Life Insurance, AD&D Premium, LTD	\$897
Township Payroll Taxes- FICA	\$3,934
Education Reimbursement	\$0
Training- Miscellaneous (Required training and certifications, CDL)	\$138
Township Fund Contributions to Police Pension Fund (Salary*normal cost as % of payroll - contribution)	\$7,375
Workers' Compensation Premium	\$3,225
Sub Total	\$55,254
Total Cost	\$106,682

*2019 Year End Figures for Sample PW Skilled Laborer

Employee Annual Cost

Cost of Average Full Patrolman

Warminster Township: Cost of Average Full Patrolman	
Salary	\$97,140
Longevity - based on 14 yrs of svc	\$2,120
Regular Overtime	\$7,327
Court Overtime	\$1,304
Bank of Time (Vacation Buy Back)	\$2,231
Education Incentive	\$2,830
Court Standby	\$30
Clothing Allowance	\$100
Shoe and Boot Allowance	\$250
Cleaning Allowance	\$500
PD Uniform	\$500
Sick Leave Incentive	\$2,718
Sub Total*	\$117,049
Health Insurance (Current Annual Premium for PPO Family Plan, Dental and Vision and average HRA usage)	\$36,322
Life Insurance, AD&D Premium, LTD	\$807
Uniform & Body Armour	\$700
Township Payroll Taxes- FICA (includes Medicare)	\$1,697
Education Reimbursement	\$800
Training- Miscellaneous (Required training and certifications, ammunition, and personal supplies)	\$500
Township Fund Contributions to Police Pension Fund (Salary*normal cost as % of payroll - contribution)	\$14,363
Law enforcement liability	\$1,737
Workers' Compensation Premium	\$5,888
Sub Total	\$62,813
Total Cost	\$179,862

Police Department Costs

	2020 Budgeted	2021 Budgeted
Other Insurances	\$ 358,957	\$ 340,079
Salaries and Benefits	\$ 7,275,989	\$ 7,198,019
Other Operational Expenses	\$ 412,000	\$ 336,500
MMO (MV) for Uniformed officers	\$ 2,650,224	\$ 2,667,704
MMO (MV) for NUPP PD employees	\$ 131,225	\$ 135,055
Police vehicles/Capital	\$ 235,000	\$ -
Total Departmental Cost	\$ 11,063,394	\$ 10,677,357

	PPO \$0	RX \$0	VISION	DENTAL	ADMIN	TOTAL PER MONTH	TOTAL HRA ANNUAL*	TOTAL ANNUAL
Single	\$949.30	\$186.08	\$4.49	\$36.56	\$3.50	\$1,179.93	\$382.90	\$14,542.06
Parent/Child	\$1,462.16	\$286.62	\$8.04	\$115.34	\$3.50	\$1,872.16	\$382.90	\$22,848.82
Parent/Children	\$2,103.80	\$412.36	\$11.69	\$115.34	\$3.50	\$2,643.19	\$382.90	\$32,101.18
Couple	\$2,183.32	\$427.95	\$8.04	\$115.34	\$3.50	\$2,734.65	\$382.90	\$33,198.70
Family	\$2,812.98	\$551.38	\$11.69	\$115.34	\$3.50	\$3,491.39	\$382.90	\$42,279.58

*HRA Average of 2019 data per covered employee

2020 HEALTH, RX, VISION, AND DENTAL
INSURANCE RATES FOR PD RETIREES (prior to 2015)
JANUARY 2020
PPO \$0 RX \$0

	PPO \$250/\$500	RX \$10/\$35	VISION	DENTAL	ADMIN	TOTAL PER MONTH	TOTAL HRA ANNUAL*	TOTAL ANNUAL
Single	\$789.83	\$138.88	\$4.49	\$37.68	\$3.50	\$974.38	\$1,767.41	\$13,459.97
Parent/Child	\$1,216.53	\$213.92	\$8.04	\$118.88	\$3.50	\$1,560.87	\$1,767.41	\$20,497.85
Parent/Children	\$1,750.39	\$307.80	\$11.69	\$118.88	\$3.50	\$2,192.26	\$1,767.41	\$28,074.53
Couple	\$1,816.55	\$319.42	\$8.04	\$118.88	\$3.50	\$2,266.39	\$1,767.41	\$28,964.09
Family	\$2,340.42	\$411.54	\$11.69	\$118.88	\$3.50	\$2,886.03	\$1,767.41	\$36,399.77

*HRA Average of 2019 data per covered employee

2020 HEALTH, RX, VISION AND DENTAL INSURANCE RATES FOR POLICE
and PD retirees (2015-present)
JANUARY 2020
PPO \$250/\$500 RX \$10/\$35

	PPO \$10/\$25	RX \$5/\$15/\$25	VISION	DENTAL	ADMIN	TOTAL PER MONTH	TOTAL HRA ANNUAL*	TOTAL ANNUAL
Single	\$904.62	\$119.54	\$4.49	\$36.56	\$3.50	\$1,068.71	\$999.63	\$13,824.15
Parent/Child	\$1,393.32	\$184.14	\$8.04	\$115.34	\$3.50	\$1,700.84	\$999.63	\$21,409.71
Parent/Children	\$2,004.79	\$264.92	\$11.69	\$115.34	\$3.50	\$2,396.74	\$999.63	\$29,760.51
Couple	\$2,080.56	\$274.95	\$8.04	\$115.34	\$3.50	\$2,478.89	\$999.63	\$30,746.31
Family	\$2,680.57	\$354.25	\$11.69	\$115.34	\$3.50	\$3,161.85	\$999.63	\$38,941.83

*HRA Average of 2019 data per covered employee

2020 HEALTH, RX, VISION AND DENTAL
INSURANCE RATES FOR AT WILL EMPLOYEES (prior to 2019)
JANUARY 2020
PPO \$10/\$25 RX \$5/\$15/\$25

	PPO \$10/\$25	RX \$5/\$15/\$25	VISION	DENTAL	ADMIN	TOTAL PER MONTH	TOTAL HRA ANNUAL*	TOTAL ANNUAL
Single	\$904.62	\$119.54	\$4.49	\$36.56	\$3.50	\$1,068.71	\$755.06	\$13,579.58
Parent/Child	\$1,393.32	\$184.14	\$8.04	\$115.34	\$3.50	\$1,700.84	\$755.06	\$21,165.14
Parent/Children	\$2,004.79	\$264.92	\$11.69	\$115.34	\$3.50	\$2,396.74	\$755.06	\$29,515.94
Couple	\$2,080.56	\$274.95	\$8.04	\$115.34	\$3.50	\$2,478.89	\$755.06	\$30,501.74
Family	\$2,680.57	\$354.25	\$11.69	\$115.34	\$3.50	\$3,161.85	\$755.06	\$38,697.26

*HRA Average of 2019 data per covered employee

2020 HEALTH, RX, VISION AND DENTAL
INSURANCE RATES FOR WTEO EMPLOYEES (prior to 2019) and WTEO
retirees (2015-present)
JANUARY 2020
PPO \$10/\$25 RX \$5/\$15/\$25

	PPO \$10/\$25	RX \$5/\$15	VISION	DENTAL	ADMIN	TOTAL PER MONTH	TOTAL HRA ANNUAL*	TOTAL ANNUAL
Single	\$872.89	\$163.14	\$4.49	\$36.56	\$3.50	\$1,080.58	\$1,281.03	\$14,247.99
Parent/Child	\$1,344.45	\$251.27	\$8.04	\$115.34	\$3.50	\$1,722.60	\$1,281.03	\$21,952.23
Parent/Children	\$1,934.44	\$361.55	\$11.69	\$115.34	\$3.50	\$2,426.52	\$1,281.03	\$30,399.27
Couple	\$2,007.55	\$375.20	\$8.04	\$115.34	\$3.50	\$2,509.63	\$1,281.03	\$31,396.59
Family	\$2,586.38	\$483.42	\$11.69	\$115.34	\$3.50	\$3,200.33	\$1,281.03	\$39,684.99

*HRA Average of 2019 data per covered employee

2020 HEALTH, RX, VISION AND DENTAL
INSURANCE RATES FOR AFSCME (Prior to 2018) and retirees (2015-present)
JANUARY 2020
PPO \$10/\$25 RX \$5/\$15

	PPO HSA \$2,000/\$4000	RX \$10/\$30/\$60	VISION	DENTAL	ADMIN	TOTAL PER MONTH	TOTAL HSA ANNUAL	TOTAL ANNUAL
Single	\$620.17	\$136.13	\$4.49	\$36.56	\$3.50	\$800.85	\$1,300.00	\$10,910.20
Parent/Child	\$955.20	\$209.68	\$8.04	\$115.34	\$3.50	\$1,288.26	\$2,600.00	\$18,059.12
Parent/Children	\$1,374.38	\$301.69	\$11.69	\$115.34	\$3.50	\$1,803.10	\$2,600.00	\$24,237.20
Couple	\$1,426.32	\$313.09	\$8.04	\$115.34	\$3.50	\$1,862.79	\$2,600.00	\$24,953.48
Family	\$1,837.58	\$403.37	\$11.69	\$115.34	\$3.50	\$2,367.98	\$2,600.00	\$31,015.76

2020 HEALTH, RX, VISION AND DENTAL
 INSURANCE RATES FOR AT WILL/WTEO EMPLOYEES (2019- present) and
 AFSCME (2018-present)
 JANUARY 2020
 PPO HSA \$2000/\$4000 RX \$10/\$30/\$60 65% funded

Abington Township Health Insurance Plan

	HMO \$20/\$40	RX \$10/\$20	DENTAL	TOTAL PER MONTH	TOTAL ANNUAL
Single	\$593.89	\$298.12	\$47.95	\$939.96	\$11,279.52
Couple	\$1,317.57	\$593.23	\$120.18	\$2,030.98	\$24,371.76
Family	\$1,734.68	\$593.23	\$120.18	\$2,448.09	\$29,377.08

2020 HEALTH, RX, AND DENTAL
INSURANCE RATES FOR POLICE EMPLOYEES
ABINGTON TOWNSHIP
HMO \$20/\$40 with RX \$10/\$20

	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2020 Adopted Budget	2020 Projected Budget	2021 Proposed Budget
Revenues						
REAL ESTATE TAXES	\$ 3,750,278	\$ 3,791,684	\$ 3,879,126	\$ 6,458,519	\$ 4,828,293	\$ 4,937,955
ACT 511 TAXES	\$ 7,617,335	\$ 7,302,676	\$ 7,433,993	\$ 7,190,000	\$ 6,223,000	\$ 6,313,000
BUSINESS LICENSES & PERMITS	\$ 797,052	\$ 774,004	\$ 763,844	\$ 763,500	\$ 753,500	\$ 749,000
STATE SHARED REVENUES	\$ 708,206	\$ 694,032	\$ 746,274	\$ 727,748	\$ 672,899	\$ 667,163
PUBLIC SAFETY	\$ 1,281,901	\$ 1,508,647	\$ 926,063	\$ 1,100,000	\$ 941,100	\$ 775,000
PROCEEDS OF ASSET SALE	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000	\$ 4,300,000
OTHER REVENUES	\$ 916,970	\$ 851,074	\$ 1,227,568	\$ 2,871,668	\$ 2,264,640	\$ 2,980,811
TOTAL REVENUES	\$ 15,071,742	\$ 14,922,117	\$ 14,976,868	\$ 19,111,435	\$ 17,383,432	\$ 20,722,929
Expenditures						
POLICE DEPARTMENT	\$ 7,288,286	\$ 7,729,765	\$ 7,839,494	\$ 7,907,262	\$ 7,649,489	\$ 7,819,052
POLICE PENSION CONTRIBUTION	\$ 1,782,181	\$ 1,600,490	\$ 1,620,981	\$ 2,650,224	\$ 1,971,614	\$ 2,667,704
NON-UNIFORM PENSION CONTRIBUTION	\$ 564,572	\$ 663,522	\$ 626,488	\$ 646,353	\$ 463,500	\$ 790,757
OTHER INTERFUND TRANSFERS	\$ 56,479	\$ 817,155	\$ 504,452	\$ 2,298,750	\$ 1,541,250	\$ 3,016,550
PUBLIC WORKS	\$ 1,781,360	\$ 1,794,810	\$ 2,088,666	\$ 1,982,230	\$ 1,893,017	\$ 1,740,924
LICENSES & INSPECTIONS	\$ 1,035,653	\$ 904,287	\$ 827,545	\$ 763,071	\$ 707,992	\$ 676,792
ADMINISTRATION	\$ 662,180	\$ 639,172	\$ 638,371	\$ 779,672	\$ 773,212	\$ 930,458
FIRE SERVICES/EMERGENCY MANAGEMENT	\$ 341,708	\$ 337,135	\$ 247,777	\$ 264,236	\$ 288,976	\$ 764,949
FINANCE	\$ 341,394	\$ 370,642	\$ 362,324	\$ 356,063	\$ 361,562	\$ 342,855
OTHER EXPENSES	\$ 1,514,387	\$ 1,541,298	\$ 1,339,234	\$ 1,463,575	\$ 1,268,156	\$ 1,124,213
TOTAL EXPENDITURES	\$ 15,368,198	\$ 16,398,276	\$ 16,095,333	\$ 19,111,436	\$ 16,918,768	\$ 19,874,254
Surplus (Deficit)	\$ (296,456)	\$ (1,476,158)	\$ (1,118,464)	\$ (1)	\$ 464,664	\$ 848,675
Cumulative (Deficit)		\$ (1,772,615)	\$ (2,891,079)		\$ (2,426,415)	\$ (1,577,740)
FYE General Fund Balance*	\$ 3,522,315	\$ 1,612,070	\$ 493,606	\$ 493,605	\$ 958,270	\$ 1,806,945

*Fund balance includes: Unassigned fund balance only.

	2020 Projected	2021 Proposed	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
	Budget	Budget	Budget	Budget	Budget	Budget	Budget
REVENUES							
REAL ESTATE TAXES	\$ 4,828,293	\$ 4,937,955	\$ 5,036,714.10	\$ 5,137,448.38	\$ 5,240,197.35	\$ 5,345,001.30	\$ 5,451,901.32
ACT 511 TAXES	\$ 6,223,000	\$ 6,313,000	\$ 6,439,260.00	\$ 6,568,045.20	\$ 6,699,406.10	\$ 6,833,394.23	\$ 6,970,062.11
BUSINESS LICENSES & PERMITS	\$ 753,500	\$ 749,000	\$ 763,980.00	\$ 779,259.60	\$ 794,844.79	\$ 810,741.69	\$ 826,956.52
STATE SHARED REVENUES	\$ 672,899	\$ 667,163	\$ 680,506.26	\$ 694,116.39	\$ 707,998.71	\$ 722,158.69	\$ 736,601.86
PUBLIC SAFETY	\$ 941,100	\$ 775,000	\$ 790,500.00	\$ 806,310.00	\$ 822,436.20	\$ 838,884.92	\$ 855,662.62
PROCEEDS OF ASSET SALE	\$ 1,700,000	\$ 4,300,000	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER REVENUES	\$ 2,264,640	\$ 2,980,811	\$ 1,000,000.00	\$ 1,020,000.00	\$ 1,040,400.00	\$ 1,061,208.00	\$ 1,082,432.16
TOTAL REVENUES	\$ 17,383,432	\$ 20,722,929	\$ 14,710,960.36	\$ 15,005,179.57	\$ 15,305,283.16	\$ 15,611,388.82	\$ 15,923,616.60
Expenditures							
POLICE DEPARTMENT	\$ 7,649,489	\$ 7,819,052	\$ 8,131,814.08	\$ 8,457,086.64	\$ 8,795,370.11	\$ 9,147,184.91	\$ 9,513,072.31
POLICE PENSION CONTRIBTION	\$ 1,971,614	\$ 2,667,704	\$ 2,774,412.16	\$ 2,885,388.65	\$ 3,000,804.19	\$ 3,120,836.36	\$ 3,245,669.81
NON-UNIFORM PENSION CONTRIBUTION	\$ 463,500	\$ 790,757	\$ 822,387.28	\$ 855,282.77	\$ 889,494.08	\$ 925,073.85	\$ 962,076.80
OTHER INTERFUND TRANSFERS	\$ 1,541,250	\$ 3,016,550	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS	\$ 1,893,017	\$ 1,740,924	\$ 1,810,560.96	\$ 1,882,983.40	\$ 1,958,302.73	\$ 2,036,634.84	\$ 2,118,100.24
LICENSES & INSPECTIONS	\$ 707,992	\$ 676,792	\$ 703,863.68	\$ 732,018.23	\$ 761,298.96	\$ 791,750.91	\$ 823,420.95
ADMINISTRATION	\$ 773,212	\$ 930,458	\$ 967,676.32	\$ 1,006,383.37	\$ 1,046,638.71	\$ 1,088,504.26	\$ 1,132,044.43
FIRE SERVICES/EMERGENCY MANAGEMENT	\$ 288,976	\$ 764,949	\$ 795,546.96	\$ 827,368.84	\$ 860,463.59	\$ 894,882.14	\$ 930,677.42
FINANCE	\$ 361,562	\$ 342,855	\$ 356,569.20	\$ 370,831.97	\$ 385,665.25	\$ 401,091.86	\$ 417,135.53
OTHER EXPENSES	\$ 1,268,156	\$ 1,124,213	\$ 1,169,181.52	\$ 1,215,948.78	\$ 1,264,586.73	\$ 1,315,170.20	\$ 1,367,777.01
TOTAL EXPENDITURES	\$ 16,918,768	\$ 19,874,254	\$ 17,532,012.16	\$ 18,233,292.65	\$ 18,962,624.35	\$ 19,721,129.33	\$ 20,509,974.50
Surplus (Deficit)	\$ 464,664	\$ 848,675	\$ (2,821,051.80)	\$ (3,228,113.08)	\$ (3,657,341.19)	\$ (4,109,740.50)	\$ (4,586,357.90)
Cumulative (Deficit)		\$ 1,313,339	\$ (1,507,712.54)	\$ (4,735,825.62)	\$ (8,393,166.81)	\$ (12,502,907.32)	\$ (17,553,929.48)

CONCLUSIONS

- The “SINS OF THE PAST” have left the Township with no funds and infrastructure in drastic need of improvements.
- The Township ended 2016 with a Surplus of over \$5,000,000. The Surplus is essentially gone and the Township has nothing to show!
- The 2021 Budget begins to invest in Warminster Township Roads and Parks, and finally pay the Township’s actual pension obligations.
- \$1.3M of the \$1.7M received from the Warminster Authority in 2020 was used to cover deficit spending.
- \$1.5M of the \$6M from the Warminster Authority is being transferred to the Debt Fund to pay principal and interest on the \$12M General Obligation Note. This will cover the debt service for three years.
- The Township is maxed out on General Fund Real Estate Tax Millage. The five mills available with Court Approval will only generate \$1.6M = You cannot tax your way out of fiscal distress.

CONCLUSIONS

- Unless the Township learns to live within its means, the \$6M from the Warminster Authority will be gone, the deficit at the end of 2022 will be \$2.8M and continue to grow each year unless unchecked spending is brought under control.
- Current revenues for 2021 are \$14.9M. Current expenditures are almost \$16.9M. The Township must eliminate this ongoing structural deficit.
- The Township's problem is not lack of revenue; it is excessive, wasteful spending. Selling more assets without addressing spending first would be the equivalent of taking a gambling addict to a casino!
- With all of the commercial development in the past 10 years in the Township, why are Township roads, buildings and parks substandard at best?
- CHANGE IS PAINFUL AND EVERYONE WANTS TO GO TO HEAVEN, BUT NOBODY WANTS TO DIE!
Only a few municipalities that enter Act 47 because of financial distress are able exit the program because most municipalities will not restrain spending.